

R 5-300, 3 August 1954, SECRET,

Audit of CIA Funds and Property.

General, Authority, Policy, Responsibilities,  
Security Considerations, Field Audit Units,

Audit Operational Procedures.

Authority A-10-1-1, ODA

a. To audit all money and property accounts  
of the Agency - - - -

b. To use security-cleared public  
accountants to audit projects when cost  
or other reasons it is inadvisable to use  
CIA employees

c. To report to the Director any activities of CIA  
which he finds as a result of his authorized  
audit activities to be, in his op., uneconomical,  
inefficient, or improper & to recommend to the  
Dir and/or the appropriate respon. official(s)  
changes in the interest of efficiency & protection  
of Govt funds & property.

d. To estab. domestic & overseas field  
Audit units to effect a proper independent  
audit of all money & property accounts  
of dom & overseas installations - - -

3. Policy

at least annually

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#### 4. Reason.

##### a. Comptroller

The Comptroller is reason for the audit prior to payment or settlement of all Cf. accounts, except proprietary, antibody, & similar projects.

##### b. Chief of Logistics

- (1) Prescribing the prop. accountability system
- (2) Maintaining property accountability
- (3) Conducting reviews of the property accountability sys

##### c. A-in-Chief

###### (a) review

- (b) Performance of final audit, down. & fin. of all property accounts and all finan. accounts involving confidential funds

4(1)(c) <sup>Audit watch should be maintained with</sup> Commercial Division, Admin staff, DD/P

##### 2. Audit Office, Hq.

AO is the staff who assists A-in-C in carrying out at Hq.

25X1A

#### 6. Field Audit Units

- (1) may be established for down & overseas areas as det. uses by A-in-C as authorized

##### d. Reason.

Senior Auditor in each Field Audit Unit will have the title of Chief Auditor

and is direct representative of  
the a-m-chief